

| |
|---|
| UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY |
| MARK E. FELGER (MF9985) JERROLD N. POSLUSNY (JP7140) COZEN O'CONNOR LibertyView, Suite 300 457 Haddonfield Road Cherry Hill, NJ 08002 (856) 910-5000 Proposed Attorneys for the Debtors |
| In re: |
| SHAPES/ARCH HOLDINGS L.L.C., <u>et al.</u> , |
| Debtors. |

Case No. 08-

Judge:

Chapter: 11

**ORDER AUTHORIZING THE DEBTORS TO
PAY PRE-PETITION SALES AND USE TAXES**

The relief set forth on the following page, numbered two (2) is hereby **ORDERED**.

Page 2

Arch/Shapes Holdings L.L.C., et al.

Case No. 08-

Order Authorizing Debtors To Pay Pre-Petition Sales And Use Taxes

Upon consideration the verified motion (the “Motion”)¹ of the above-captioned debtors and debtors-in-possession (the “Debtors”), for an Order authorizing the Debtors to pay pre-petition Sales and Use Taxes to the Taxing Authorities; and notice being sufficient under the circumstances; and such relief being necessary to assure that operation of Debtors’ businesses will not be disrupted and that their value as a going-concern will not be impaired, it is

ORDERED:

1. That the Motion is GRANTED;
2. That the Debtors are authorized to pay the Taxing Authorities pre-petition Sales and Use Taxes incurred or collected by the Debtors in the ordinary course of their businesses on the same terms and in the same manner as prior to the Petition Date; and
3. That nothing herein shall impair the Debtors’ ability to contest the amounts of Sales and Use Taxes owed to the Taxing Authorities.

CHERRY_HILL\430489\1 077771.000

¹ Unless otherwise defined herein, all capitalized terms shall have the meanings ascribed to them in the Motion.